

Senate File 2124 - Enrolled

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SENATE FILE 2124

AN ACT

RELATING TO INCOME TAX CHECKOFFS AND AUTHORIZED EXPENDITURES
FROM THE VETERANS TRUST FUND AND PROVIDING FOR EMERGENCY
RULEMAKING AUTHORITY AND INCLUDING A RETROACTIVE
APPLICABILITY DATE PROVISION AND PROVIDING AN EFFECTIVE
DATE.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

DIVISION I

VETERANS TRUST FUND EXPENDITURES

Section 1. Section 35A.13, subsection 7, paragraphs a, d,
and e, Code Supplement 2007, are amended to read as follows:

a. Travel expenses for wounded veterans, and their
spouses, directly related to follow-up medical care.
d. Expenses related to ~~nursing facility or at-home care~~
the purchase of durable medical equipment or services to allow
veterans to remain in their homes.

e. ~~Benefits provided to children of disabled or deceased~~
~~veterans~~ Expenses related to hearing care, dental care, vision
care, or prescription drugs.

Sec. 2. Section 35A.13, subsection 7, Code Supplement
2007, is amended by adding the following new paragraphs:

NEW PARAGRAPH. i. Expenses related to ambulance and
emergency room services for veterans who are trauma patients.

NEW PARAGRAPH. j. Emergency expenses related to vehicle
repair, housing repair, or temporary housing assistance.

NEW PARAGRAPH. k. Expenses related to establishing
whether a minor child is a dependent of a deceased veteran.

NEW PARAGRAPH. l. Matching funds to veterans
organizations to provide for accredited veteran service
officers. However, moneys expended for this purpose in a
fiscal year shall not exceed the lesser of one hundred fifty
thousand dollars or twenty percent of the moneys appropriated
to the commission from interest and earnings on the fund in
that fiscal year.

Sec. 3. Section 35A.13, Code Supplement 2007, is amended
by adding the following new subsection:

NEW SUBSECTION. 10. The department may adopt emergency
rules under section 17A.4, subsection 2, and section 17A.5,
subsection 2, paragraph "b", to implement the provisions of
this section and the rules shall be effective immediately upon
filing unless a later date is specified in the rules. Any
rules adopted in accordance with this subsection shall also be
published as a notice of intended action as provided in
section 17A.4.

DIVISION II

INCOME TAX CHECKOFFS

Sec. 4. NEW SECTION. 235A.2 CHILD ABUSE PREVENTION
PROGRAM FUND.

1. A child abuse prevention program fund is created in the
state treasury under the control of the department of human
services. The fund is composed of moneys appropriated or
available to and obtained or accepted by the treasurer of
state for deposit in the fund. The fund shall include moneys
transferred to the fund as provided in section 422.12K. All
interest earned on moneys in the fund shall be credited to and
remain in the fund. Section 8.33 does not apply to moneys in
the fund.

2. Moneys in the fund that are authorized by the
department for expenditure are appropriated, and shall be
used, for the purposes described in section 235A.1 of
preventing child abuse and neglect.

Sec. 5. NEW SECTION. 422.12K INCOME TAX CHECKOFF FOR
CHILD ABUSE PREVENTION PROGRAM FUND.

1. A person who files an individual or a joint income tax
return with the department of revenue under section 422.13 may
designate one dollar or more to be paid to the child abuse
prevention program fund created in section 235A.2. If the
refund due on the return or the payment remitted with the
return is insufficient to pay the additional amount designated

3 4 by the taxpayer to the child abuse prevention program fund,
3 5 the amount designated shall be reduced to the remaining amount
3 6 remitted with the return. The designation of a contribution
3 7 to the child abuse prevention program fund under this section
3 8 is irrevocable.
3 9 2. The director of revenue shall draft the income tax form
3 10 to allow the designation of contributions to the child abuse
3 11 prevention program fund on the tax return. The department of
3 12 revenue, on or before January 31, shall transfer the total
3 13 amount designated on the tax return forms due in the preceding
3 14 calendar year to the child abuse prevention program fund.
3 15 However, before a checkoff pursuant to this section shall be
3 16 permitted, all liabilities on the books of the department of
3 17 revenue and accounts identified as owing under section 421.17
3 18 and the political contribution allowed under section 68A.601
3 19 shall be satisfied.
3 20 3. The department of human services may authorize payment
3 21 of moneys from the child abuse prevention program fund, in
3 22 accordance with section 235A.2.
3 23 4. The department of revenue shall adopt rules to
3 24 administer this section.
3 25 5. This section is subject to repeal under section
3 26 422.12E.
3 27 Sec. 6. NEW SECTION. 422.12L JOINT INCOME TAX REFUND
3 28 CHECKOFF FOR VETERANS TRUST FUND AND VOLUNTEER FIRE FIGHTER
3 29 PREPAREDNESS FUND.
3 30 1. A person who files an individual or a joint income tax
3 31 return with the department of revenue under section 422.13 may
3 32 designate one dollar or more to be paid jointly to the
3 33 veterans trust fund created in section 35A.13 and to the
3 34 volunteer fire fighter preparedness fund created in section
3 35 100B.13. If the refund due on the return or the payment
4 1 remitted with the return is insufficient to pay the additional
4 2 amount designated by the taxpayer, the amount designated shall
4 3 be reduced to the remaining amount of refund or the remaining
4 4 amount remitted with the return. The designation of a
4 5 contribution under this section is irrevocable.
4 6 2. The director of revenue shall draft the income tax form
4 7 to allow the designation of contributions to the veterans
4 8 trust fund and to the volunteer fire fighter preparedness fund
4 9 as one checkoff on the tax return. The department of revenue,
4 10 on or before January 31, shall transfer one-half of the total
4 11 amount designated on the tax return forms due in the preceding
4 12 calendar year to the veterans trust fund and the remaining
4 13 one-half to the volunteer fire fighter preparedness fund.
4 14 However, before a checkoff pursuant to this section shall be
4 15 permitted, all liabilities on the books of the department of
4 16 administrative services and accounts identified as owing under
4 17 section 8A.504 and the political contribution allowed under
4 18 section 68A.601 shall be satisfied.
4 19 3. The department of revenue shall adopt rules to
4 20 administer this section.
4 21 4. This section is subject to repeal under section 422.12E.
4 22 Sec. 7. IMPLEMENTATION. The checkoffs created in this
4 23 division of this Act are eligible for placement on the
4 24 individual income tax return form commencing with the tax year
4 25 beginning January 1, 2008, provided the conditions for
4 26 placement on the return form set out in section 422.12E are met.
4 27 Sec. 8. RETROACTIVE APPLICABILITY. This division of this
4 28 Act applies retroactively to the tax year commencing January
4 29 1, 2008, and applies to tax years beginning on or after that
4 30 date.
4 31 Sec. 9. EFFECTIVE DATE. This Act, being deemed of
4 32 immediate importance, takes effect upon enactment.
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5 2 JOHN P. KIBBIE
5 3 President of the Senate
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5 6 PATRICK J. MURPHY
5 7 Speaker of the House
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5 9 I hereby certify that this bill originated in the Senate and
5 10 is known as Senate File 2124, Eighty-second General Assembly.
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5 14 _____
MICHAEL E. MARSHALL

5 15 Secretary of the Senate
5 16 Approved _____, 2008
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5 20 CHESTER J. CULVER
5 21 Governor